

# **EXHIBIT 14**

**From:** Kirstin Stoll-DeBell [mailto:KStollDeBell@merchantgould.com]  
**Sent:** Monday, November 29, 2010 5:33 PM  
**To:** Albert, Jennifer A  
**Cc:** Robertson, Scott L; William D. Schultz  
**Subject:** RE: ePlus v. Lawson Software: J. Albert letter to K. Stoll-DeBell

Jennifer:

I am in receipt of your letter and am working on a response but will not be able to get this to you by tomorrow because I have been out of the office for personal reasons. I am working on it and will get it to you this week.

Thanks for your understanding.

**Kirstin Stoll-DeBell**

Partner  
Merchant & Gould P.C.  
1050 Seventeenth Street  
Suite 1950  
Denver, CO 80265  
USA

**Telephone** (303) 357-1640  
**Fax** (303) 357-1671  
**www.merchantgould.com**

GUARDIANS OF GREAT IDEAS®

Atlanta | **Denver** | Knoxville | Madison | Minneapolis | New York | Seattle | Washington D.C.

Note: This e-mail message is confidential and may be privileged or otherwise protected by law. If you are not the intended recipient, please: (1) reply via e-mail to sender; (2) destroy this communication entirely, including deletion of all associated text files from all individual and network storage devices; and (3) refrain from copying or disseminating this communication by any means whatsoever. Thank you.

---

**From:** Albert, Jennifer A [mailto:JAlbert@goodwinprocter.com]  
**Sent:** Tuesday, November 23, 2010 10:01 AM  
**To:** LawsonService; Carr, Dabney J.; cmerritt@cblaw.com; hwillett@cblaw.com  
**Cc:** Robertson, Scott L  
**Subject:** ePlus v. Lawson Software: J. Albert letter to K. Stoll-DeBell

Please see attached letter.

Jennifer A. Albert  
Goodwin | Procter LLP  
901 New York Avenue NW

12/3/2010

Washington, D.C. 20001  
202-346-4322 (direct phone)  
202-346-4000 (general phone)  
202-346-4444 (fax)  
JAlbert@goodwinprocter.com

---

\*\*\*\*\*

**IRS CIRCULAR 230 DISCLOSURE:** To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

\*\*\*\*\*  
\*\*\*\*\*

**This message is intended only for the designated recipient(s). It may contain confidential or proprietary information and may be subject to the attorney-client privilege or other confidentiality protections. If you are not a designated recipient, you may not review, copy or distribute this message. If you receive this in error, please notify the sender by reply e-mail and delete this message. Thank you.**

\*\*\*\*\*